

# THE NONPROFIT SECTOR IN BRIEF:

## *Public Charities, Giving, and Volunteering, 2013*

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*This brief highlights trends in the number and finances of 501(c)(3) public charities as well as key findings on private charitable contributions and volunteering, two critical resources for the nonprofit sector.*

### Highlights

- Approximately 1.58 million nonprofits were registered with the Internal Revenue Service (IRS) in 2011, an increase of 21.5 percent from 2001.
- An estimated \$836.9 billion was contributed to the U.S. economy by the nonprofit sector in 2011, which made up 5.6 percent of the country's gross domestic product (GDP).<sup>1</sup>
- Of the nonprofit organizations registered with the IRS, 501(c)(3) public charities accounted for more than three-quarters of the nonprofit sector's revenue and expenses and three-fifths of nonprofit assets in 2011.
- In 2012, total private giving from individuals, foundations, and businesses exceeded \$300 billion (\$316.23 billion) for the first time since the recession started, an increase of nearly 4 percent from 2011, after adjusting for inflation.
- Individuals spent less time volunteering in 2012, but nearly 26.5 percent of the adults in the United States volunteered with an organization that year. Volunteers contributed 12.7 billion hours in 2012, worth an estimated \$259.6 billion.

### Size and Scope

#### *All Nonprofit Organizations*

**Number.** Over 1.58 million nonprofit organizations were registered with the IRS in 2011, an increase of 21.5 percent since 2001. The exact number of organizations operating in the United States, however, is unknown. Organizations with less than \$5,000 in annual revenue and religious congregations are not required to register with the

<sup>1</sup> GDP estimates are from the Bureau of Economic Analysis and include nonprofit institutions serving households. They exclude nonprofit institutions serving government or business. See National Income and Product Accounts table 1.3.5 (2012) for more information.

Table 1. Size and Financial Scope of the Nonprofit Sector, 2001-2011

	2001	2006	2011	% change, 2001–11	% change, 2001-2011 (inflation adjusted)
<b>All registered nonprofits</b>	1.30 million	1.48 million	1.58 million	21.5	–
Reporting nonprofits	461,470	560,495	589,505	27.7	–
Revenues (\$)	1.21 trillion	1.77 trillion	2.10 trillion	73.9	36.9
Expenses (\$)	1.11 trillion	1.59 trillion	1.99 trillion	78.6	40.6
Assets (\$)	2.70 trillion	3.85 trillion	4.63 trillion	71.6	35.1
<b>Public charities, 501(c)(3)</b>	721,456	904,673	969,194	34.3	–
Reporting public charities	263,142	326,388	335,037	27.3	–
Revenues (\$)	876 billion	1.29 trillion	1.59 trillion	81.9	43.2
Expenses (\$)	812 billion	1.17 trillion	1.50 trillion	84.5	45.3
Assets (\$)	1.57 trillion	2.27 trillion	2.83 trillion	80.6	42.2

Sources: Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2001, 2006, and 2011); and Internal Revenue Service Business Master Files, Exempt Organizations (2001-12).

Notes: Reporting public charities include only organizations that both reported (filed IRS Forms 990) and had \$25,000 or more in gross receipts. Organizations that had their tax-exempt status revoked for failing to file a financial return for three consecutive years are not included in the 2011 figure. Foreign organizations, government-associated organizations, and organizations without state identifiers were also excluded. All amounts are in current dollars and are not adjusted for inflation.

– = not applicable

IRS, although many do. Organizations and associations that do not register with IRS expand the size of the nonprofit sector beyond the 1.58 million organizations reported in this brief. Nonprofits that are registered with the IRS include a diverse group of organizations such as art, health, education, advocacy, labor unions, and business and professional associations.

**Finances.** Approximately 40 percent of nonprofits registered with the IRS in 2011 were required to file financial forms with the IRS known as the Form 990, Form 990-EZ, and Form 990-PF.<sup>2</sup> These “reporting nonprofits” that filed Form 990s reported \$2.10 trillion in revenues and \$4.63 trillion in assets (table 1). Revenues and assets grew at a healthy rate from 2001 (about 35 percent after adjusting for inflation), and both saw more than double the growth of the GDP during the same time (between 2001 and 2011, the GDP grew at 17.3 percent). Expenses grew at 40.6 percent (after adjusting for inflation) over the past 10 years and outpaced growth in revenues and assets.

<sup>2</sup> All private foundations, regardless of size, are required to file a Form 990-PF. Before tax year 2010, nonprofits with gross receipts of \$25,000 or more were required to file a Form 990 or Form 990-EZ. Beginning in 2010, only organizations with \$50,000 or more in gross receipts were required to file a Form 990 or Form 990-EZ. Organizations with less than \$50,000 are required to file an information return known as the Form 990-N (e-Postcard). Filing requirements by year are available at <http://www.irs.gov/charities/article/0,,id=184445,00.html>.

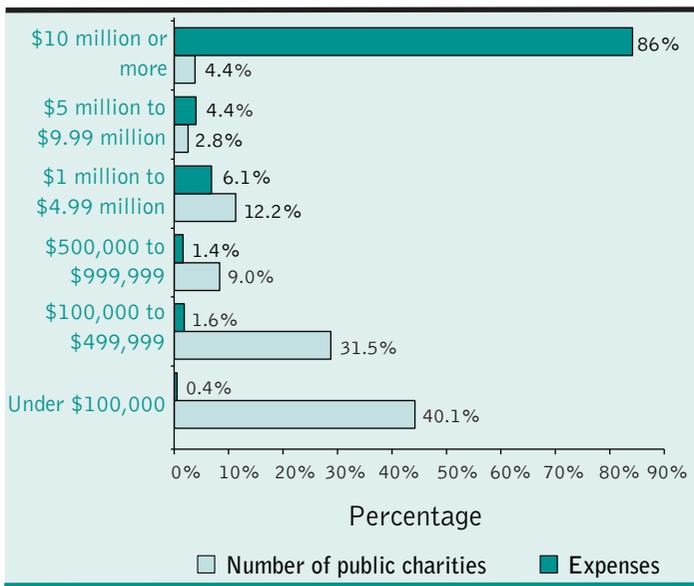
While the nonprofit sector saw substantial growth since 2001, revenues only grew 2.4 percent between 2010 and 2011 from \$2.05 trillion to \$2.10 trillion. Expenses grew 3.0 percent from \$1.93 trillion to \$1.99 trillion. Assets increased 4.1 percent from \$4.45 trillion in 2010 to \$ 4.63 trillion in 2011.

### Public Charities

**Number.** The Internal Revenue Code defines more than 30 types of tax-exempt nonprofit organizations. Categorized as 501(c)(3) by the Internal Revenue Code, public charities are the largest category of nonprofit organizations and encompass arts, education, health care, human services, and other types of organizations to which donors can make tax-deductible donations. In 2011, almost 1 million organizations were classified as public charities, which represents three-fifths of all registered nonprofits. Compared to growth among registered nonprofits (21.5 percent), public charities grew more quickly (34.3 percent) between 2001 and 2011. Thus, public charities made up a slightly larger share of the nonprofit sector in 2011 (61.3 percent) than in 2001 (55.5 percent).

The number of reporting charities required to file a Form 990 or Form 990-EZ decreased 2.0 percent

**Figure 1. Number and Expenses of Reporting Public Charities, 2011**



Source: National Center for Charitable Statistics, Core Files (2011)

from 293,192 in 2010 to 287,309 in 2011. This decrease primarily stems from changes in the threshold requirements for filing the two forms and more organizations with gross receipts less than \$50,000 opting to file a Form 990N. Recent analysis of recession data showed that the nonprofit closure rate did not significantly increase during the Great Recession (Brown et al. 2013).

**Finances.** More than half (56.8 percent) of reporting organizations were public charities in 2011. Accounting for more than three-quarters of revenues and expenses for the nonprofit sector, public charities reported \$1.59 trillion in revenues and \$1.50 trillion in expenses. Assets held by public charities account for more than three-fifths of the sector total.

**Size.** The overwhelming majority of public charities are small organizations. As shown in figure 1, 40.1 percent of public charities report less than \$100,000 in gross receipts but represent less than 1 percent of public charity expenditures. While organizations with expenses of \$10 million or more include just 4.4 percent of public charities, they account for 86.0 percent of public charity expenditures.

**Revenue sources.** Approximately half of total revenue for public charities came from fees for services and goods from private sources, including tuition payments, hospital patient revenues (excludes

Medicare and Medicaid), and ticket sales (figure 2). This figure is driven largely by hospitals and higher education nonprofits, which derive their funding primarily through fees for goods and services. Fees from government sources, such as Medicare and Medicaid payments and government contracts, account for approximately one-quarter of public charities' revenues. Private charitable giving represents 12.6 percent of total revenues, and another 9.5 percent comes from government grants. The government provides nearly one-third (32.7 percent) of nonprofit revenues through contracts and grants.

**Type.** Table 2 displays the distribution of public charities by type of organization. Nearly 34.8 percent of public charities are human services groups, such as food banks, homeless shelters, youth sports, and family or legal services. Education organizations are the second-highest in number at 17.5 percent; these comprise mainly booster clubs, parent-teacher associations, parent-teacher organizations, and financial aid groups. Health care organizations, while accounting for only 12.4 percent of reporting public charities, represent nearly three-fifths of public charity revenues and expenses. Education organizations account for about 16.9 percent of revenues and 16.3 percent of expenses, followed by human services organizations at 12.7 percent of revenues and 13.1

**Figure 2. Sources of Revenue for Reporting Public Charities, 2011 (percent)**

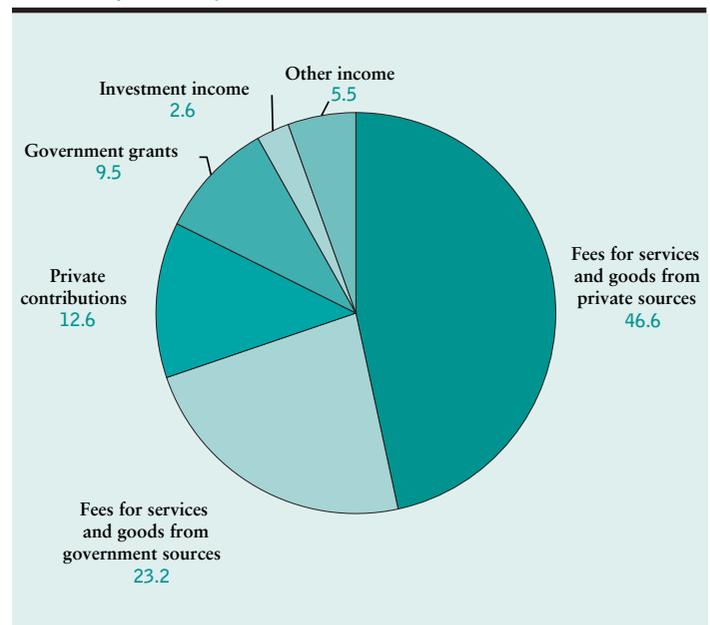


Table 2. Number and Finances of Reporting Public Charities by Subsector, 2011

			\$, Billions			Percent (%)		
	Number	%	Revenues	Expenses	Assets	Revenues	Expenses	Assets
<b>All public charities</b>	<b>335,037</b>	<b>100</b>	<b>1,593.6</b>	<b>1,498.2</b>	<b>2,856.0</b>	<b>100</b>	<b>100</b>	<b>100</b>
Arts, culture, and humanities	35,164	10.5	30.8	28.1	101.7	1.9	1.9	3.6
Education	58,568	17.5	269.2	243.8	851.4	16.9	16.3	29.8
<i>Higher education</i>	2,094	0.6	174.8	158.8	548.8	11.0	10.6	19.2
<i>Other education</i>	56,474	16.9	94.4	85.0	302.6	5.9	5.7	10.6
Environment and animals	15,110	4.5	14.9	13.4	36.3	0.9	0.9	1.3
Health	41,619	12.4	942.4	895.3	1,202.6	59.1	59.8	42.1
<i>Hospitals and primary care facilities</i>	7,308	2.2	798.5	758.4	973.3	50.1	50.6	34.1
<i>Other health care</i>	34,311	10.2	143.8	136.9	229.3	9.0	9.1	8.0
Human services	116,643	34.8	202.4	195.8	303.7	12.7	13.1	10.6
International and foreign affairs	7,007	2.1	28.9	28.1	30.0	1.8	1.9	1.1
Public and social benefit	39,415	11.8	91.4	81.0	300.1	5.7	5.4	10.5
Religion-related	21,511	6.4	13.8	12.6	30.2	0.9	0.8	1.1

Source: Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2011).

Notes: All amounts are in current dollars and are not adjusted for inflation. Subtotals may not sum to total because of rounding.

percent of expenses. Hospitals and higher education organizations combined represent just 2.8 percent of total public charities but 61.1 percent of public charity revenues and expenses. These two types of organizations dominate the finances of public charities.

**Growth.** The rise in the number and finances of public charities varies by subsector (table 3). The smallest subsectors (international and foreign affairs and environment and animals) continue to see the largest growth in the number of organizations, increasing 49.9 and 53.8 percent respectively. International and foreign affairs also saw the greatest increase in revenue (55.5 percent) and expenses (68.4 percent) after adjusting for inflation (table 4). While the number of health organizations only grew by 11.5 percent between 2001 and 2011, this subsector was the second-fastest in terms of revenue, growing from \$620.7 billion in 2001 to \$942.4 billion in 2011 a change of 51.8 percent. Thus, much of the growth of the non-profit sector is attributed to the health care industry.

Most of the growth in public charities occurred before the recession. From 2001 to 2006 revenues of all public charities increased by 29.4 percent, but growth slowed between 2006 and 2011 to 10.7 per-

cent. Arts, culture and humanities saw the largest slowdown, with revenues declining from \$33.2 billion in 2006 to \$30.8 billion in 2011. Expenses and assets also increased more slowly between 2006 and 2011.

As previously mentioned, 2011 saw a decrease in the number of reporting public charities owing to changes in the filing threshold. Education organizations saw the largest decrease in number of filing public charities between 2010 and 2011 (-12.0 percent), and health organizations experienced the smallest decrease in number of filing public charities (-5.7 percent). Revenues for most subsectors increased, even with the decrease in number of organizations. The public and social benefits subsector saw the largest growth in revenues and expenses, growing 21.7 percent and 13.7 percent respectively. International and foreign affairs saw the biggest negative change in reporting public charities with reported revenues and expenses lower in 2011 than in 2010 (-1.7 percent change for revenues and expenses). Further research will examine what other changes occurred as a result of the Form 990 and Form 990-EZ thresholds changing.

Table 3. Number, Revenue, and Assets of Reporting Public Charities by Subsector, 2001-2011

	Number			Revenue (\$, Billions)			Assets (\$, Billions)		
	2001	2006	2011	2001	2006	2011	2001	2006	2011
<b>All public charities</b>	<b>263,142</b>	<b>326,388</b>	<b>335,037</b>	<b>1,112.8</b>	<b>1,440.1</b>	<b>1,593.6</b>	<b>1,991.5</b>	<b>2,535.4</b>	<b>2,856.0</b>
Arts, culture, and humanities	28,828	36,080	35,164	30.2	33.2	30.8	79.8	99.4	101.7
Education	45,320	58,682	58,568	207.4	256.5	269.2	607.0	783.8	851.4
<i>Higher education</i>	1,812	1,934	2,094	136.8	167.8	174.8	419.1	522.2	548.8
<i>Other education</i>	43,508	56,748	56,474	70.6	88.7	94.4	187.8	261.6	302.6
Environment and animals	9,823	13,568	15,110	11.1	13.8	14.9	26.0	32.7	36.3
Health	37,325	41,765	41,619	620.7	822.2	942.4	805.4	1,015.7	1,202.6
<i>Hospitals and primary care facilities</i>	6,918	7,268	7,308	519.7	693.4	798.5	623.7	804.8	973.3
<i>Other health care</i>	30,407	34,497	34,311	100.9	128.8	143.8	181.8	210.8	229.3
Human services	89,961	110,276	116,643	151.8	185.9	202.4	223.0	273.1	303.7
International and foreign affairs	4,673	5,999	7,007	18.6	29.0	28.9	20.2	29.6	30.0
Public and societal benefit	32,218	40,066	39,415	63.6	87.2	91.4	208.7	273.6	300.1
Religion-related	14,994	19,952	21,511	9.4	12.3	13.8	21.4	27.4	30.2

Source: The Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2001-11).  
 Note: All amounts are adjusted for inflation. Subtotals may not sum to total because of rounding.

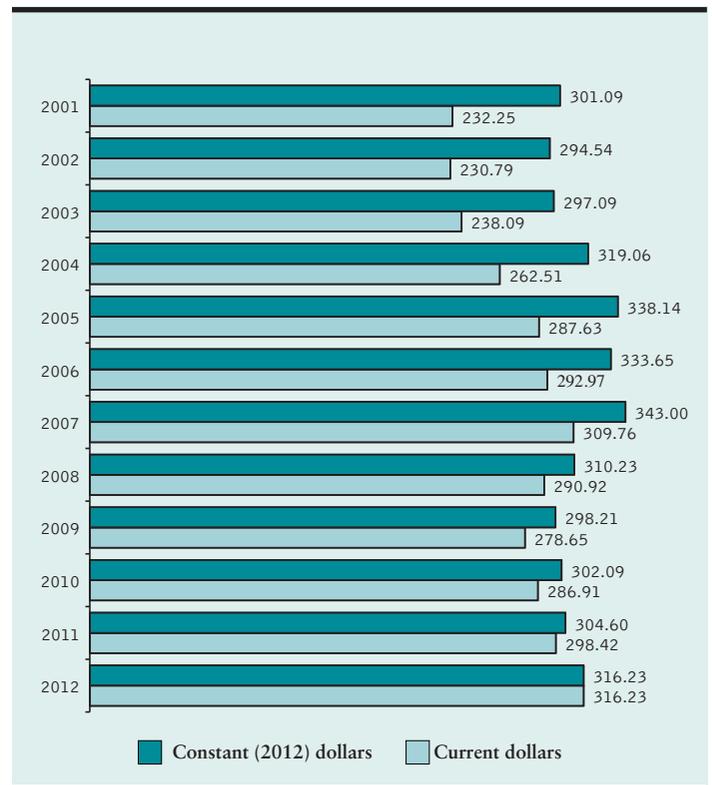
## Giving

**Giving amounts.** Private charitable contributions surpassed \$300 billion in 2012 reaching an estimated \$316.23 billion, according to *Giving USA* (figure 3). The recession was a challenging time for nonprofit organizations. Private giving decreased 15.0 percent from a high of just under \$343.0 billion in 2007 to a low of \$298.2 billion in 2009, after adjusting for inflation. Private giving began rising in 2010 and has increased 6.0 percent between 2009 and 2012, after adjusting for inflation.

**Recipients.** Nearly one-third of private giving continued to go to congregations and religious organizations in 2012 (table 5). Education and human service organizations received the next-highest proportions of private charitable contributions, with education receiving 13.1 percent and human service organizations receiving 12.8 percent. Gifts to individuals made up the smallest proportion of private contributions (1.3 percent).

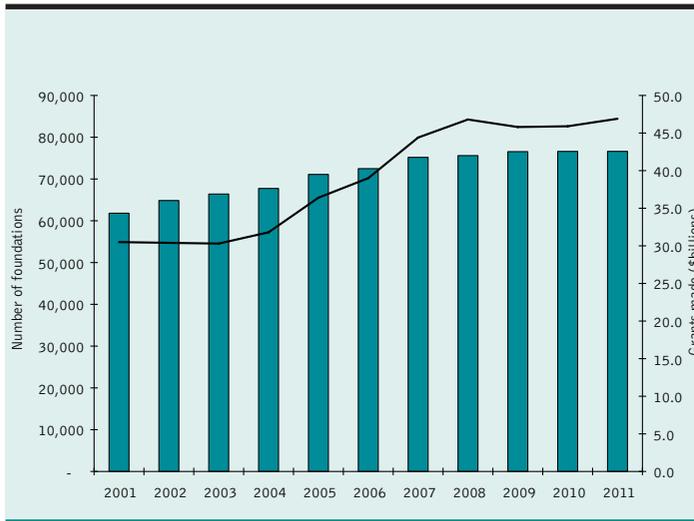
**Foundations.** The Foundation Center estimated that there were more than 76,610 grantmaking foundations in the United States in 2011. A component of private charitable contributions, foundation giving totaled \$46.9 billion in 2011, up 2.2 percent from 2010 (figure

Figure 3. Private Charitable Contributions, 2001–2012



Source: Giving USA Foundation, Giving USA (2013).

**Figure 4. Number of Foundations and Amount of Grants Made by Year, 2001–2011**



Source: Foundation Center: Growth and Giving Estimates (2012).

4). Between 2001 and 2011, foundation grantmaking increased by 21.1 percent, after adjusting for inflation. Foundation assets also grew over the past 10 years, increasing 8.9 percent from \$593.5 in 2001 to \$646.1 in 2011, after adjusting for inflation.

## Volunteering

In addition to giving money, giving time is an integral part of the nonprofit sector. Using data from the American Time Use Survey and the Current

Population Survey, this section discusses the number of volunteers, the amount of hours volunteered, and the economic value of volunteer time (table 6).

**Number of volunteers.** An estimated 64.5 million adults, 26.5 percent of the US population, volunteered at least once in 2012. This is consistent with volunteer rates throughout the past decade. Nearly 5.8 percent of the population, or 14.3 million people, volunteer on an average day.

**Hours volunteers.** Volunteers averaged 193 hours per year in 2012 compared with 233 hours in 2011, a 17.2 percent decrease. It is important to note that while the difference between 2012 and 2011 is statistically significant,<sup>3</sup> the sample size for the American Time Use Survey is small and, therefore, has large standard errors. The actual decrease in hours volunteered could be substantively less than 17.2 percent between 2012 and 2011.

**Value of volunteering.** The time volunteers spent in 2012 was worth \$259.6 billion (table 6). The value of volunteer time combined with private giving accounted for \$575.8 billion, and volunteer time represents 45 percent the total.

**Volunteer activities.** Figure 5 provides more information on how volunteers spent their time in 2012.

<sup>3</sup> A Student's t-test was conducted using unequal variance, and results were significant at the 0.01 level.

**Table 4. Percent Change in Revenue, Expenses, and Assets of Reporting Public Charities by Subsector, 2001-2011(inflation adjusted)**

Subsector	% Change in Revenue			% Change in Expenses			% Change in Assets		
	2001-11	2001-06	2006-11	2001-11	2001-06	2006-11	2001-11	2001-06	2006-11
Arts, culture, and humanities	1.7	9.6	-7.2	8.5	5.3	3.0	27.4	24.5	2.3
Education	29.8	23.7	4.9	43.4	24.1	15.5	40.3	29.1	8.6
Higher education	27.8	22.7	4.2	40.2	22.2	14.7	30.9	24.6	5.1
Other education	33.6	25.6	6.4	50.0	28.0	17.2	61.1	39.3	15.6
Environment and animals	34.2	24.2	8.1	38.3	14.7	20.6	39.6	25.9	10.9
Health	51.8	32.5	14.6	49.0	29.0	15.5	49.3	26.1	18.4
Hospitals and primary care facilities	53.6	33.4	15.2	49.7	29.9	15.2	56.1	29.0	20.9
Other health care	42.5	27.6	11.7	45.5	24.0	17.4	26.2	16.0	8.8
Human services	33.3	22.5	8.9	34.6	20.6	11.6	36.2	22.5	11.2
International and foreign affairs	55.5	56.1	-0.4	68.4	57.3	7.1	48.8	47.0	1.2
Public and societal benefit	43.7	37.1	4.8	49.9	29.8	15.5	43.8	31.1	9.7
Religion-related	46.4	31.3	11.5	42.5	22.6	16.3	41.5	28.3	10.3
All public charities	43.2	29.4	10.7	45.3	26.7	14.6	43.4	27.3	12.6

Sources: The Urban Institute, National Center for Charitable Statistics, Core Files (Public Charities, 2001-11).

Note: Percent changes have been adjusted for inflation.

**Table 5. Charitable Contributions by Type of Recipient Organizations, 2012**

Type of charity	% of charitable contributions
Religion	32.1
Education	13.1
Human services	12.8
Gifts to foundations	9.7
Health	8.9
International affairs	6.0
Public-society benefit	6.8
Arts, culture, and humanities	4.6
Environment or animals	2.6
Unallocated	2.2
Gifts to Individuals	1.3

Source: Giving USA Foundation, GivingUSA (2013).

The largest use of volunteer time in 2012 was working on administration and support activities (26.1 percent). Volunteers also spent one-fifth of their time performing social service and care activities, such as preparing food and cleaning up, collecting and delivering clothing or other goods, providing direct care or services, teaching, leading, counseling, and mentoring.

## Conclusion

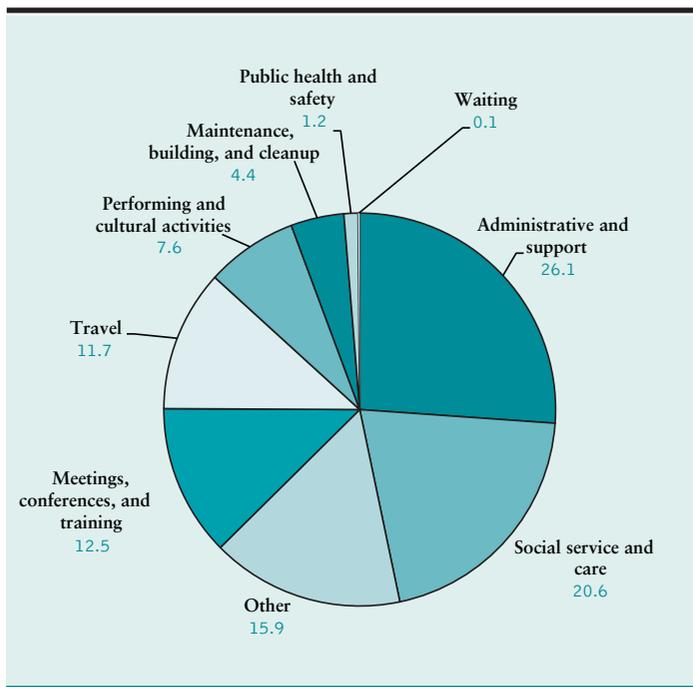
In 2011, public charities represented nearly 60 percent of all registered nonprofit organizations and accounted for nearly three-quarters of the revenue and expenses of the nonprofit sector in the United States. Growth slowed between 2006 and 2011 when the recession hit the nonprofit sector. Private charitable giving, which has been rebounding since its low in 2009, continued to grow and surpassed \$300 billion in 2012. While this brief discusses some of the impact of the recession on the nonprofit sector, the National Center for Charitable Statistics has issued a series of briefs further exploring the impact of the recession on nonprofit organizations. Visit <http://www.urban.org/nonprofits-great-recession> to find the series.

**Table 6. Number, Hours, and Dollar Value of Volunteers, 2006-12**

	2006	2007	2008	2009	2010	2011	2012
<b>Per year</b>							
Percentage of population volunteering	26.7	26.2	26.4	26.8	26.3	26.8	26.5
Number of volunteers	61.2 million	60.8 million	61.8 million	63.4 million	62.8 million	64.3 million	64.5 million
Hours volunteered	12.9 billion	15.5 billion	14.4 billion	14.9 billion	14.9 billion	15.2 billion	12.7 billion
Average hours per volunteer	207	251	229	232	234	233	193
Median hours per volunteer	52	52	52	50	52	51	50
<b>Per average day</b>							
Percentage of population volunteering	6.5	7.0	6.8	7.1	6.8	6.0	5.8
Number of volunteers	15.2 million	16.6 million	16.2 million	17.1 million	16.6 million	14.6 million	14.3 million
Hours per day per volunteer	2.31	2.56	2.43	2.39	2.46	2.84	2.48
<b>Value of volunteers</b>							
Population age 15 and over	233.1 million	236.1 million	238.7 million	239.9 million	241.9 million	243.7 million	248.1 million
Full-time equivalent employees	7.6 million	9.1 million	8.4 million	8.8 million	8.8 million	8.9 million	7.7 million
Assigned hourly wages for volunteers	\$16.76	\$17.43	\$18.08	\$18.63	\$19.07	\$19.54	\$19.75
Assigned value of volunteer time	\$215.6 billion	\$270.2 billion	\$270.2 billion	\$277.7 billion	\$283.8 billion	\$296.2 billion	\$259.6 billion

Sources: Author's calculations based on data from U.S. Department of Labor, Bureau of Labor Statistics, Current Population Survey, Volunteer Supplement (2006-2012); U.S. Department of Labor, Bureau of Labor Statistics, American Time Use Survey (2006-2012); and U.S. Department of Labor, Bureau of Labor Statistics, Current Employment Statistics (2012).

Figure 5. Distribution of Average Volunteer Time by Activity, 2012



Source: Author's calculations based on US Department of Labor, Bureau of Labor Statistics, American Time Use Survey (2012).

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